

EXHIBIT C

Declaration of Jan Wiltgen

UNITED STATES DISTRICT COURT
FOR THE
DISTRICT OF MASSACHUSETTS

ANTHONY CERVANTES and ADAM ST.
AMOUR, on behalf of himself and all others
similarly situated,

Plaintiff,

v.

CRST INTERNATIONAL, INC., CRST
EXPEDITED, INC. and DOES 1 through 10,
inclusive,

Defendants.

Case No. 1:20-cv-10106-PBS

Honorable Judge Patti B. Saris

DECLARATION OF JAN WILTGEN

I, Jan Wiltgen, declare and state as follows:

1. I was the Accounting Manager for CRST International, Inc. (CRST International). CRST International provides various administrative services to the CRST operating companies, including CRST Expedited, Inc. (CRST Expedited). I recently retired but am again serving in this capacity on an interim basis. As the Accounting Manager, I oversaw the fuel tax department and had responsibility for the reporting of various taxes, including fuel tax, on behalf of the CRST operating companies. I submit this declaration in support of Defendants' Motion to Transfer and Defendants' Motion to Dismiss for Lack of Personal Jurisdiction.

2. This declaration is based on the records maintained by CRST Expedited over which I have direct responsibility. I have personal knowledge of the facts contained in this declaration based on my review of CRST Expedited's records, and, if called as a witness, I could and would testify competently as to their accuracy.

3. CRST Expedited pays fuel taxes to every state through which its independent contractor drivers who elect for CRST Expedited to perform fuel tax reporting on their behalf drive. Generally speaking, the amount of fuel tax owed to each state is determined by taking the amount of fuel consumed in that state, minus the amount of fuel purchased in that state, and multiplying that figure by the applicable tax rate. The fuel consumed in a state is a function of the miles driven in that state and the miles per gallon for that truck. This accords with the International Fuel Tax Agreement (“IFTA”), which is a tax collection agreement between the lower 48 states of the United States and Canadian Provinces bordering the United States. IFTA simplifies the reporting of fuel use by interstate motor carriers, like CRST Expedited, that operate IFTA-qualified power units in more than one jurisdiction.

4. For IFTA purposes, carriers like CRST Expedited register their fleets in a “base” jurisdiction and report the number of miles operated by the IFTA-qualified power units and the number of gallons of fuel for which taxes were paid in each member jurisdiction on a quarterly basis. CRST Expedited registered its fleet in Iowa.

5. Because Iowa is CRST Expedited’s IFTA base jurisdiction, the Iowa Department of Transportation administers CRST Expedited’s fuel tax account obligations, including proportionate fuel tax reporting and payment requirements, collecting and distributing funds to the other member jurisdictions, and reporting collections and credits to the other member jurisdictions.

6. Because Anthony Cervantes and Adam St. Amour were independent contractors who elected (when executing their independent contractor operating agreements) for CRST Expedited to handle their fuel tax reporting obligations, CRST Expedited maintains separate proportionate mileage information for Mr. Cervantes’ and Mr. St. Amour’s trucks.

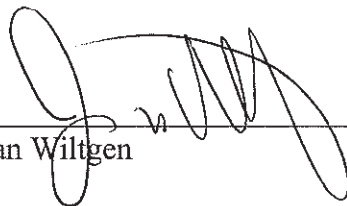
7. CRST Expedited's IFTA records reflect that during the time Cervantes provided transportation services as an independent contractor (approximately January 2018 to August 2019), his trucks traveled 303,669 miles across 44 different states. Only 85 of those miles, 0.028% of the total, were driven in Massachusetts. Cervantes' trucks incurred the remaining 99.97% of their miles outside of Massachusetts.

8. CRST Expedited's IFTA records for St. Amour's trucks reflect that between April 2017 through December 2018, his trucks travelled 311,985 miles across 45 different states. Only 546 of those miles, 0.17% of the total, were driven in Massachusetts. The remaining 99.83% were incurred outside of Massachusetts. CRST Expedited has been unable to locate IFTA records for St. Amour's truck for the first quarter of 2017.

9. CRST Expedited's company-wide IFTA data (which includes both employee and independent contractor drivers who elect for CRST Expedited to handle their IFTA reporting) reveals that during the period of January 2017 through December 2019, CRST Expedited's fleet incurred a total of 579,398 miles in Massachusetts, out of a total of 773,947,694 miles (or approximately 0.07%).

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 16 of April, 2020, at Cedar Rapids, Iowa.



Jan Wiltgen